

**LEA 760 - Randolph County School System**  
**PRC ALL - Total Expenditures (All Programs)**

Fiscal Year 2021-2022 District Expenditures by LEA and Object Code as of 6/30/2022

Object Category/Object Code Description		Annual Expenditures	%
<b>Salary</b>			
111	Superintendent	\$ 134,220	0.12%
112	Associate and Deputy Superintendent	-	0.00%
113	Director and/or Supervisor	431,969	0.40%
114	Principal/Headmaster	2,469,850	2.29%
115	Finance Officer	94,338	0.09%
116	Assistant Principal (Non-teaching)	1,922,142	1.78%
117	Other Assistant Principal Assignment	46,805	0.04%
118	Assistant Superintendent	190,763	0.18%
121	Teacher	41,435,793	38.37%
122	Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123	JROTC Teacher	267,663	0.25%
124	Foreign Exchange (VIF)	300,186	0.28%
125	New Teacher Orientation	19,986	0.02%
126	Extended Contracts	-	0.00%
127	Master Teacher	-	0.00%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1	Held Harmless Salary	57,974	0.05%
129_2	Held Harmless Salary	670,345	0.62%
131	Instructional Support I - Regular Teacher Pay Scale	5,263,464	4.87%
132	Instructional Support II - Advanced Pay Scale	862,139	0.80%
133	Psychologists	228,401	0.21%
135	Instructional Facilitators	915,606	0.85%
141	Teacher Assistant - Other	297,418	0.28%
142	Teacher Assistant - NCLB	3,016,480	2.79%
143	Tutor (Within the instructional day)	144,036	0.13%
144	Interpreter, Brailist, Translator, Education Interpreter	29,183	0.03%
145	Therapist	295,427	0.27%
146	School-Based Specialist	72,421	0.07%
147	Monitor	-	0.00%
148	Non-Certified Instructor	232,275	0.22%
149	School Resource Officer	-	0.00%
151	Office Support	2,327,516	2.16%
152	Technician	170,035	0.16%
153	Administrative Specialist (Central Support)	-	0.00%
162	Substitute Teacher - Regular Teacher Absence	298,120	0.28%
163	Substitute Teacher - Staff Development Absence	12,361	0.01%
164	Substitute Teacher - Full-Time Non-Certified	-	0.00%
165	Substitute - Non-Teaching	372,464	0.34%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	326	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	189,979	0.18%
171	Driver	1,018,701	0.94%
172	Driver Overtime	87	0.00%
173	Custodian	1,804,921	1.67%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	781,432	0.72%
176	Manager	786,256	0.73%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	379,228	0.35%
181	Supplement/Supplementary Pay	899,127	0.83%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	-	0.00%
187	Salary Differential	-	0.00%
191	Curriculum Development Pay	500	0.00%
192	Additional Responsibility Stipend	3,272	0.00%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%

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<b>Salary</b>			
196	Staff Development Participant Pay	2,460	0.00%
197	Staff Development Instructor	-	0.00%
198	Tutorial Pay	6,827	0.01%
199	Overtime Pay	-	0.00%
<b>Subtotal:</b>		<b>\$ 68,452,493</b>	<b>63.38%</b>
<b>Employee Benefits</b>			
211	Employer's Social Security Cost- Regular	\$ 4,956,435	4.59%
221	Employer's Retirement Cost - Regular	15,392,034	14.25%
229	Other Retirement Cost	-	0.00%
231	Employer's Hospitalization Insurance	10,008,813	9.27%
232	Employer's Workers' Comp Insurance Cost	-	0.00%
233	Employer's Unemployment Insurance Cost	-	0.00%
234	Employer's Dental Insurance Cost	-	0.00%
235	Employer's Life Insurance Cost	-	0.00%
184	Longevity Pay	182,504	0.17%
185	Bonus Leave Payoff	15,849	0.01%
186	Short Term Disability Pay - Beyond Six Months	-	0.00%
188	Annual Leave Payoff	516,824	0.48%
189	Short Term Disability Pay – First Six Months	43,780	0.04%
<b>Subtotal:</b>		<b>\$ 31,116,240</b>	<b>28.81%</b>
<b>Purchased Services</b>			
311	Contracted Services	\$ 3,419,733	3.17%
312	Workshop Expenses	111,069	0.10%
313	Advertising Cost	132	0.00%
314	Printing and Binding Fees	523	0.00%
315	Reproduction Costs	-	0.00%
316	Commercial Driver's License Medical Exam Expenses	8,569	0.01%
317	Psychological Contract Services	21,323	0.02%
318	Speech and Language Contracted Services	-	0.00%
319	Other Professional/Technical Contract Services	185,058	0.17%
321	Public Utilities - Electric Services	27,520	0.03%
322	Public Utilities - Natural Gas	12,792	0.01%
323	Public Utilities - Water/Sewer	4,430	0.00%
324	Waste Management	-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326	Contracted Repairs and Maintenance - Equipment	5,335	0.00%
327	Rentals/Leases	-	0.00%
331	Pupil Transportation - Contracted	652,308	0.60%
332	Travel Reimbursement	25,612	0.02%
333	Field Trips	10,287	0.01%
341	Telephone	-	0.00%
342	Postage	3,136	0.00%
343	Telecommunications Services	25,909	0.02%
344	Mobile Communication Costs	10,412	0.01%
345	Security Monitoring	-	0.00%
351	Tuition Reimbursements	61,637	0.06%
352	Employee Education Reimbursement	700	0.00%
353	Certification/Licensing Fees	-	0.00%
<b>Subtotal:</b>		<b>\$ 4,586,482</b>	<b>4.25%</b>
<b>Supplies &amp; Materials</b>			
411	Supplies and Materials	\$ 1,025,941	0.95%
412M	State Textbooks (MFR Data Source)	\$ -	0.00%
413	Other Textbooks	86,739	0.08%
414	Library Books (Regular and Replacement)	9,234	0.01%
415	Community College/University Textbooks	110,615	0.10%
418	Computer Software and Supplies	123,207	0.11%
421	Fuel for Facilities	-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	715,978	0.66%
423	Gas/Diesel Fuel	846,081	0.78%
424	Oil	24,057	0.02%

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Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
425 Tires and Tubes	167,364	0.15%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	-	0.00%
461 Furniture and Equipment - Inventoried	272,076	0.25%
462 Computer Equipment - Inventoried	354,644	0.33%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	(1,257)	0.00%
<b>Subtotal:</b>	<b>\$ 3,734,678</b>	<b>3.46%</b>
<b>Capital Outlay</b>		
522 General Contract	\$ -	0.00%
524 Electrical Contract	-	0.00%
529 Miscellaneous Contracts and Other Charges	-	0.00%
532 Improvements to Existing Sites	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	100,611	0.09%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	10,298	0.01%
<b>Subtotal:</b>	<b>\$ 110,909</b>	<b>0.10%</b>
<b>Other</b>		
361 Membership Dues and Fees	\$ 400	0.00%
363 Assessments/Penalties	12	0.00%
371 Liability Insurance	-	0.00%
372 Vehicle Liability Insurance	-	0.00%
373 Property Insurance	-	0.00%
378 Scholastic Accident Insurance	340	0.00%
379 Other Insurance and Judgments	-	0.00%
381 Debt Service-Principal	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
<b>Subtotal:</b>	<b>\$ 752</b>	<b>0.00%</b>
<b>Grand Total:</b>	<b>\$ 108,001,554</b>	<b>100.00%</b>

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M are based on MFR data; the rest is based on JHA351EG-R01  
2) Excludes CRF Funds (PRC 121 - 129 and PRC 132 - 138)  
3) Excludes State Fiscal Recovery Funds (PRC 140-141)

